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SERIES I No. 31

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

38/09/2021-Fin(R&amp;C)/2047

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'C' appended to the said Act, as follows, namely:—

In Schedule 'C' appended to the said Act, for the existing entry against serial number (3) item (a), the following entry shall be substituted, namely:—

"(3) Motor spirit which is commonly known as petrol including ethanol blended petrol,—

(a) Sold by public sector as well as private sector oil marketing companies to their authorized retail outlets within the State. 20% .".

In Schedule 'C' appended to the said Act, for the existing entry against Serial Number (4), the following entry shall be substituted, namely:—

"(4) High Speed Diesel Oil (HSD). 17%.".

This Notification shall come into force with effect from the 4th day of November, 2021.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 3rd November, 2021.

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